

Washington Parish Council - Adopted 2023/24 Budget - amended FC Mar 2023 v6 **To be considered for adoption by Full Council on 11th December 2023 - highlights in green approved by Finance Committee 5.12.23**

Administration	Actual spend 2022.23	Budget 2023.24	Anticipated spend Year End 2024	Draft Budget 2024.25	Notes
Clerk's salary	£ 18,207.35	£ 20,200.00	£ 25,070.50	£ 26,126.10	Provision for 5% increase recommendation Personnel Meeting 27.11.2023
Clerk's overtime	£ 66.02	£ 780.00	unknown	£ 780.00	No increase
Clerk's pension	£ 1,115.45	£ 1,305.00	£ 564.86	£ 1,300.00	Provision to increase to 5% of salary
National Insurance & Tax	£ 4,867.25	£ 6,116.00	£ 2,515.55	2,641	Provision for 5% increase
Sub total staffing expenditure	£ 24,256.07	£ 28,401.00			
Clerk's expenses	£ 351.55	£ 801.00	£ 574.32	£ 800.00	Includes Broadband and home working allowance
Office phone	£ 95.88	£ 135.00	£ 109.44	£ 135.00	Fixed contract
Office expenses	£ 1,186.75	£ 1,400.00	£ 2,637.18	£ 3,000.00	Allow for office storage. Quotes to be considered FC 11.12.2023
Insurance	£ 972.59	£ 1,244.00	£ 1,244.00	£ 1,492.80	Increased to allow for up to 20% tax increase on renewal. Unknown until renewal date
Audits	£ 748.08	£ 700.00	£ 465.00	£ 800.00	Allow for possible increase and include interim audit.
Subscriptions	£ 1,691.90	£ 1,700.00	£ 1,637.54	£ 1,800.00	Includes 2.3% on WSALC/NALC subscription.
Bank Charges	£ -	£ -	£ -	£ -	No expenditure against this cost code for 7 years.
Training	£ 270.00	£ 1,000.00	£ 500.00	£ 1,000.00	No increase
Meeting expenses	£ -	£ 60.00	£ -	£ 60.00	No anticipated expenditure in current year
Newsletters	£ -	£ 1,265.00	£ -		Budget no longer needed
Grants and donations	£ 200.00	£ 1,000.00	£ -	£ 500.00	Decrease. No anticipated expenditure in current year. Grants using CIL monies
Community engagement	£ 64.61	£ 300.00	£ 123.80	£ 300.00	For refreshments at Annual Parish Meeting usually held in April
Councillor travel/subsistence	£ 40.05	£ 100.00	£ 100.00	£ 100.00	No increase. Expenditure not anticipated in current year
Website	£ 472.79	£ 447.00	£ 441.99	£ 467.00	Confirmed by supplier on 29.11.2023
PO Box Address	£ -	£ 378.00	£ 396.00	£ 416.00	Allow for 5% increase. There was a 4.7% increase in 2022/23.
Sub Total	£ 30,350.27	£ 38,931.00	£ 36,380.18	£ 41,717.90	

OSRA - maintenance	Actual spend 2022.23	Budget 2023.24	Anticipated spend Year End 2024	Draft Budget 2024.25	Notes
Recreation Ground maintenance	£ 4,159.12	£ 3,816.40	£ 3,884.80	£ 3,914.00	£3,426.96 (agreed FC Nov 2023)+ £487 allotment strimming council land
Repairs - Rec & Play Area	£ 4,635.87	£ 5,000.00	£ 5,000.00	£ 5,000.00	No increase. Includes £550 vermin control on Rec - cost may increase 2024
Tree Works (Rec)	£ 2,804.00	£ 2,700.00	£ 4,720.00	£ 6,000.00	Increase - anticipated 6 x elms to be felled on land behind allotment
RosPA annual inspection	£ 132.00	£ 120.00	£ 120.00	£ 401.00	Annual RosPa inspection increase + new quarterly inspections by HAGS
HDC dog bin cleansing	£ 141.31	£ 180.00	£ 151.84	£ 180.00	No increase. HDC to confirm if there will be an increase.
HDC litter bin collection	£ 34.10	£ 40.00	£ 35.60	£ 40.00	Increased - unconfirmed by HDC/service supplier
Dog refuse sacks & gloves	£ -	£ 100.00	£ 100.00	£ 100.00	No increase - rubbish bags for Litter Warden
Litter Clearance/Warden	£ 1,728.00	£ 2,001.00	£ 1,897.60	£ 2,112.00	increase based on increase of min wage to £11ph from Apr 2024 (16hrs pm x12m)
Repairs & Maintenance (NOT Rec)	£ 268.98	£ 2,000.00	£ 1,314.98	£ 1,500.00	Decrease - for grit bins/salt, bus shelters. Need new Vera's Shelter gardener 2024
First Extension Graveyard Maintenance	£ 990.00	£ 1,020.00	£ 1,020.00	£ 1,180.00	Increase - £1,080 graveyard grass cutting Agreed FC Nov 2023 + £100 for ivy clearance
MUGA maintenance	£ -	£ 800.00	£ 800.00	£ 800.00	No increase
MUGA electricity	£ 186.00	£ 600.00	£ 600.00	£ 600.00	No increase. LED lights funded from CIL. Annual Lighting safety inspection in Jan
SIDs maintenance - new cost code	£ -	£ -	£ -	£ 750.00	Annual cost by Wilbars - to be confirmed
Sub Total	£ 15,079.38	£ 18,377.40	£ 19,644.82	£ 22,577.00	
Additional expenditure	£ 5,508.91				
Total expenditure/operating requirement	£ 50,938.56	£ 57,308.40	£ 56,025.00	£ 64,294.90	Total operating costs

Anticipated Surplus spending

£ 1,283.40

Earmarked Reserves	Actual 2022.23	Budget 2023.24	Anticipated spend Year End 2024	Draft Budget 2024.25	Notes
Heath Common Contingency	£ 1,000.00	£ 500.00	£ -	£ -	Removed
Washington Contingency	£ 1,000.00	£ 500.00	£ -	£ -	Removed
MUGA improvements	£ 3,000.00	£ 1,500.00	£ -	£ 3,500.00	Increase - build reserves to replace worn equipment.
Treeworks & Landscaping	£ 5,000.00	£ 5,000.00	£ -		Removed, but ops budget increased
Children's Playground improvements	£ 1,300.00	£ 800.00	£ -	£ 2,000.00	Reserves special projects
Recreation Ground improvements	£ 2,500.00	£ 2,000.00	£ 350.00	£ 2,000.00	No increase. Allocated pathway improvement to Capital Reserves special projects.
SIDS replacement reserve	£ 10,300.00	£ 10,800.00	£ -	£ 4,500.00	Reserve for replacement of SID devices
Neighbourhood Plan	£ 3,000.00	£ 3,000.00	£ -	£ 4,000.00	Build this reserve for anticipated review of SSWNP when Local Plan is adopted nx yr.
Highways improvements	£ 3,000.00	£ 1,500.00	£ 1,500.00	£ 1,500.00	No increase. Will cover management & maintenance of SIDs.
Gravestones - remedial works	£ 750.00	£ 1,000.00	£ -	£ 1,200.00	Start building this reserve. Estimated cost of repairing headstone is £300
Data Protection	£ 500.00	£ 500.00	£ -	£ 600.00	Increase - start building this reserve for DPO work e.g. FOI requests
Election costs	£ 3,000.00	£ 3,150.00	£ -		Added to general reserve (never used)
Office equipment	£ -	£ 600.00	£ -	£ 800.00	Build this reserve for replacement of worn equipment
Legal costs	£ 1,000.00	£ 1,150.00	£ 500.00	£ 2,000.00	Build this reserve for professional fees
Sub total	£ 35,350.00	£ 32,000.00	£ 2,350.00	£ 22,100.00	
Total anticipated expenditure			£ 58,375.00		

Capital Reserves	Actual 2022.23	Budget 2023/24	Anticipated spend Year End 2024	Draft Budget 2024.25	Notes
Forestry track	£ 11,000.00				
CIL Monies Received - Special Projects	£ 42,639.12	£ 71,807.09	£ 49,557.56	£ 49,557.56	CIL monies. Balance of total CIL funds (£88,404.51) received.- see CIL Spending Report.
CIL Monies anticipated - Special Projects	£ 31,488.11				
Dropped kerb by Sandhill Lane	£ 200.00				
Sub total Reserves	£ 85,327.23	£ 103,807.09	£ 51,907.56	£ 71,657.56	

General Reserves	Actual 2022.23	Budget 2023.24	Anticipated balance Year End 2024	Draft Budget 2024.25	Notes
Percentage of operating requirement	£ -	£ 28,304.29	£ 39,872.00	£ 48,221.00	9 months operating requirement
Sub Total					
Total Reserves		£ 132,111.38	£ 91,779.56	£ 119,878.56	

Income -	Actual 2022.23	Budget 2023.24	Anticipated income Year End 2024	Draft Budget 2024.25	Notes
<i>Precept - not included in precept calculation figure</i>	£ 42,347.76	£ 42,830.00			
<i>CIL income - as above. Used for capital spending</i>	£ 29,167.97		£ -	£ -	None anticipated
Cleansing grant	£ 2,018.30	£ 2,018.30	£ 2,220.12	£ 2,220.12	Grant from HDC. Usually a small increase
Allotment rent	£ 333.07	£ 400.00	£ 348.00	£ 348.00	This is subject to increase according to RPI at annual rent review
Rampion surveys license fee	£ 617.00				
Village Hall rent	£ 1.00		£ 1.00	£ 1.00	Peppercorn rate
Jubilee grant	£ 200.00				
MUGA lights	£ 15.00		£ -	£ -	No charges levied to users for the lighting
Football hire			£ 370.00	£ 370.00	No increase
Washington Story Book sales					
Other income					
Interest on Business Savings Account	£ 419.26		£ 419.26	£ 419.26	
VAT reclaimed	£ 2,448.42	£ 2,448.42	£ 3,052.00	£ 3,052.00	Estimation based on previous figures.
Total income	£ 6,052.05	£ 4,866.72	£ 6,410.38	£ 6,410.38	

Draft 2024/25 Precept calculation:		
Actual opening balance Apr 2023	£	141,703.06
Less anticipated expenditure 2023/24	£	58,374.82
Sub total/opening balance Apr 2024	£	83,328.24
Add antipated income 2024/25	£	6,410.38
Sub total/general funds 2024.25 exc CIL	£	89,738.62
Operating requirement (Admin & OSRA)	£	64,294.90
EMR requirement	£	22,100.00
General Reserves (9 months Operating req)	£	48,221.00
Total operating requirement	£	134,615.90
Less general funds/line 98	£	89,738.62
Sub total/precept to request	£	44,877.28
Divide by Parish Tax Base 2024/25		1118.70
Sub total/Per Band D 2024/25	£	40.12
2023/24 Band D	£	38.22
2024/25 Band D percentage increase		4.98%